



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
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January 6, 2004

Coffee County Mayor and
Board of County Commissioners
Coffee County, Tennessee

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Coffee County, we have performed a limited review of the information systems in the Offices of County Mayor, Director of Schools, Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Clerk and Master, and Register as of December 9, 2003. This letter transmits the results of our review.

Our audit of Coffee County is required to be conducted in accordance with standards contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards specify that we perform general and application control reviews of computer-based accounting and information systems to determine whether an entity's existing procedures and controls provide adequate assurance of data accuracy and financial and operating statement reliability.

Because of inherent limitations in any internal control structure, errors, irregularities, or control weaknesses may exist and may not be detected. However, our information system reviews performed in Coffee County did not reveal any matters that we considered to be reportable conditions.

Please contact Penny Austin, our Information Systems Audit Manager, or me if you have any questions regarding our review of the information systems in the aforementioned offices of Coffee County, Tennessee.

Sincerely,

Richard V. Norment
Assistant to the Comptroller

RVN: pa

cc: The Honorable Bobby Cummins, Director of Schools
The Honorable Barbara Arp, Trustee
The Honorable Teresa McFadden, County Clerk
The Honorable Heather Duncan, Circuit and General Sessions Courts Clerk
The Honorable Charlotte Broyles, Clerk and Master
The Honorable Ellen Vaughn, Register
Mr. Danny Wilson, Mid-East Tennessee Audit Manager